

Frederick M. Nerlinger
5250 Roosevelt Ave., #5B
Clearwater, FL 33760

March 3, 2004

Department of the Treasury
Internal Revenue Service
Tampa, FL
Attention: Andrew M. Daxon
Employee ID Number: 59-01049

Re: Your correspondence dated February 18, 2004

Dear Mr. Daxon,

I received correspondence from you this evening, but I have not had time to review in detail the fourteen pages of material you enclosed. I am a bit confused; do you want to meet on March 4 or March 31? Obviously, March 4 is impossible.

Please advise.

Sincerely,



Frederick M. Nerlinger